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The act is also made to apply to Scotland, Ireland, and to the Isles of Scilly, by changing the wording to fix the circumstances in each case. It goes into effect January 1, 1909, and no pension begins to accrue until that time.

HORACE SECRIST.

Reservation of Mineral Rights in Public Lands. On December 9, 1908, Senator La Follette introduced a bill (S. 7369) "reserving from entry and sale the mineral rights to coal and other materials mined for fuel, oil, gas, or asphalt, upon or underlying the public lands of the United States" and further providing for "the sale of the surface" and for "the leasing of the mineral rights in such lands."

Licenses for raising coal or other minerals designated may be issued for a period not longer than thirty years and for areas not exceeding five governmental sections of land. But "no common carrier or association, any member of which is an officer, agent, or shareholder, or in any manner interested in the business of any common carrier" may hold a license under the proposed act. The bill further provides "that no person or association, corporate or otherwise," may receive licenses to more than one area; and no association, any member of which is a licensee or is interested in any association which is a licensee may be permitted to hold a license.

Definite provision is made for the payment of rents and royalties to the government. A rent of not less than ten cents per acre is required annually in advance, but the rent is to be abated by the amount paid in royalties and is to be wholly abated when the royalties equal the rent charges. In determining the amount of royalty to be paid the secretary of the interior is required to give consideration "to proximity to transportation facilities, to market conditions, and such other circumstances and conditions as affect the business." The bill also provides a minimum royalty "of not less than eight cents per ton on all coal or other mineral mined for fuel, and not less than sixty cents per ton upon mineral mined for hard asphalt, and of not less than fifteen cents per barrel of mineral mined for soft asphalt, and not less than one-sixth of the value of the product of any oil well, and not less than \$50 per annum for each gas well not utilized and at a rate of not less than one cent per thousand cubic feet of gas when the product of such well is utilized at the works, exclusive, however, of coal dust and coal or other mineral mined for fuel, oil, gas, or asphalt, used about the works."

Provision is further made for securing the effectual working of the property; for the observance of regulations relative to the safety of employees; for the protection of the surface of licensed areas; and for the surrender of the works in case of forfeiture or at the expiration of the license.

M. A. S.

Taxation of Business Corporations—Massachusetts. Massachusetts has passed a law modifying very materially the distribution of the franchise tax on business corporations. The law is the result of a general feeling of dissatisfaction which has found expression in the report of the commission on taxation. In Massachusetts previous to 1908 business corporations were taxed upon their franchises, the amount derived from this course was distributed to the cities and towns where the stockholders had their place of residence. The commission in its report showed that the cities of the State were pretty clearly divided into two classes, the residence and the industrial, and proved conclusively that very often the owners of the capital stock did not reside in the industrial city or town where the business corporation was located but rather in a town primarily residential. The result was that residence towns and cities received much more from the franchise tax on corporations than they contributed, and the industrial towns and cities often contributed much more than they received in return. In short, the industrial centers, like Lawrence, were paying taxes that were later distributed to residence towns and cities like Brookline and Manchester.

The commission recognized that the system was incorrect in theory and harmful in practice, admitted that nothing could be said in its favor except that it existed, but being mindful of the evils of a radical change, agreed that certain conditions had arisen that must be taken into account before sweeping changes were made. The commission recommended that the Commonwealth retain as at present all that portion of the tax represented by stock owned outside of the State; that one-half the remainder be distributed as at present, and that the other half be given to the cities and towns where the business was carried on.

This recommendation, in the form of a law, was adopted by the legislature and approved (Laws 1908, c. 614).

ROBERT ARGYLL CAMPBELL.